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I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to "Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450" [37 CFR 1.8(a)]

Date: March 28, 2006

_/Allison Cowan/ Allison Cowan DOCKET NUMBER 60303.35

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): Yuji KANEKO et al.

Serial No.: 10/644,782

Filing or 371(c) Date: August 21, 2003

Title: RARE-EARTH MAGNET AND METHOD

FOR PRODUCING THE MAGNET

Art Unit: 1742

Examiner: J. Sheehan

PETITION FOR EXTENSION OF TIME

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In accordance with 37 C.F.R. § 1.136(a), Applicants hereby petition for a one-month extension of time to respond to the outstanding Office Action dated November 29, 2005, or until March 29, 2006.

The Commissioner of Patents is authorized to charge any amount due, or credit any overpayment, to Deposit Account No. 50-1353.

Respectfully submitted,

Dated: March 28, 2006

/Stephen R. Funk #57,751/ Attorneys for Applicant(s)

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